Steven J. Cohen (SC-1289) WACHTEL & MASYR, LLP Attorneys for Plaintiff 110 East 59th Street New York, NY 10022 (212) 909-9500

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

07 CV 8410 (RMB) (GWG) ARGO TURBOSERVE CORPORATION,

> Plaintiff, **DECLARATION OF**

> > STEVEN J. COHEN IN

OPPOSITION TO

-against-**DEFENDANTS'**

MOTION TO DISMISS

DEAN ANGELLE AND DENISE ANGELLE,

Defendants. -----X

STEVEN J. COHEN, an attorney duly admitted to practice law in the State of New York, makes the following declaration, pursuant to 28 U.S.C. §1746, under penalty of perjury:

- 1. I am a member of Wachtel & Masyr, LLP, attorneys for plaintiff Argo Turboserve Corporation ("ATC"). I am fully conversant with the facts and circumstances set forth herein. This declaration is submitted in opposition to defendants' motion to dismiss the Amended Complaint.
 - 2. The following documents are attached hereto and made a part of this opposition.

Exhibit	<u>Document</u>
A	Stock Purchase Agreement (the "SPA") between ATC, Dean Angelle, Denise Angelle and D&D Pipe & Rentals Inc ("D&D"), dated February 1, 2006 and the "Disclosure Schedule", Exhibit "D" thereto.
В	Judgment of Dismissal filed March 20, 2008 in <u>Dean</u> Angelle v. D&D Pipe and Rentals, Inc.; in the 15 th Judicial

District Court for the Parish of Lafayette, State of Louisiana, No. 2007-5204.

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Letter from Steven J. Cohen, attorney for ATC, to Carl D. Rosenblum, attorney for the Defendants, dated October 23, 2007.

I declare under penalty of perjury that the foregoing is true and accurate.

Executed on April 2, 2008.

Steven J. Cohen (SC-1289)